

CEMETERY BOARD
Preneed Trust Fund Financial Report
Instructions

The attached Financial Report, and all attachments, must be filed with the Virginia Cemetery Board within four months of the close of the cemetery company's fiscal year.

The following attachments must be included with your Financial Report:

<u>Document</u>	<u>Description</u>
◆ Schedule A	Statement of Receipts and Expenses
◆ Schedule B	Statement of Required Deposits
◆ Schedule C	Statement of Investment Securities ❀
◆ Audit	<p>Audit performed by an independent certified public accountant in accordance with § 54.1-2333.B. of the <i>Code of Virginia</i>.</p> <p>The audit shall provide full disclosure of any transactions between the preneed trust fund and any directors, officers, stockholders, employees, or relatives thereof, and shall include a description of the transactions, the parties involved, the dates and amounts of the transactions, and the reason for the transactions.</p>
◆ Fidelity Bond (if required)	If the trustee is not a Virginia trust company or trust subsidiary or a federally insured bank or savings institution doing business in the Commonwealth, proof that the required fidelity bond has been secured, and is in effect, must be attached.

- ❀ Excerpts from the company's Trustee Report that include the required information may be substituted for Schedule C.